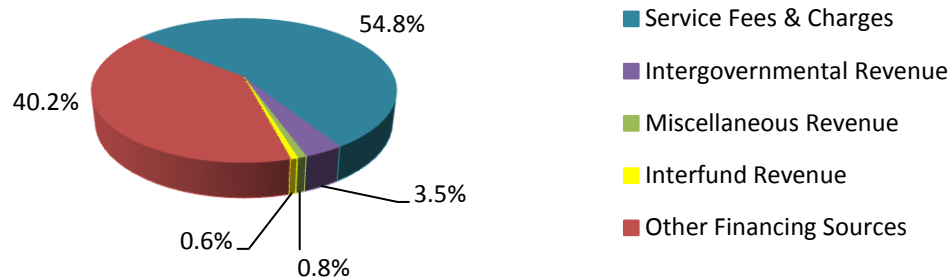


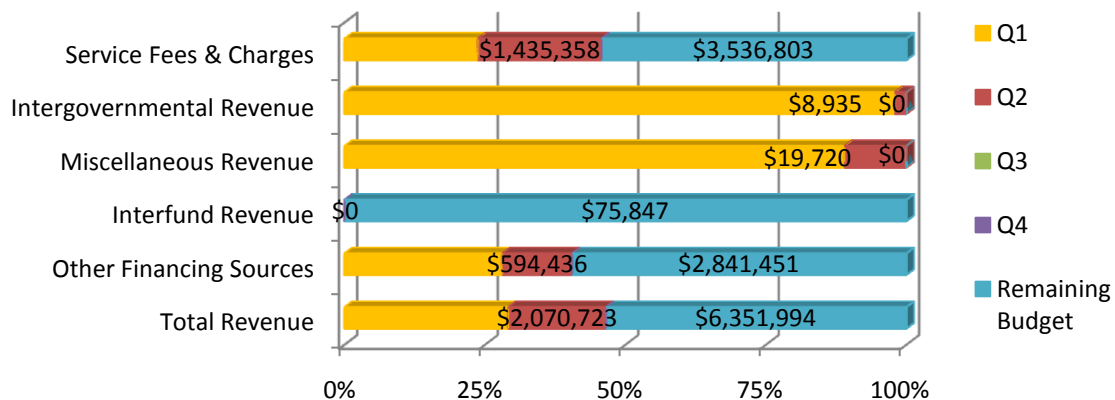
## Non-General Fund Analysis

**Agency Budgeted Revenues By Source**



- The main sources of non-general fund revenue for the Sanitary Engineer's Office are: Sanitary Water fees collected from residents and businesses that connect to the water lines; Sanitary Sewer fees collected from residents and businesses that connect to the sewer lines; and the Ohio Water Development Authority (OWDA) loan.

**Non-General Fund - Revenue**



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,613,654	\$8,592,558	\$2,743,504	\$2,902,529	\$10,206,212	\$15,852,245
Current Year Actuals	\$3,463,464	\$2,070,723			\$5,534,187	\$11,886,181

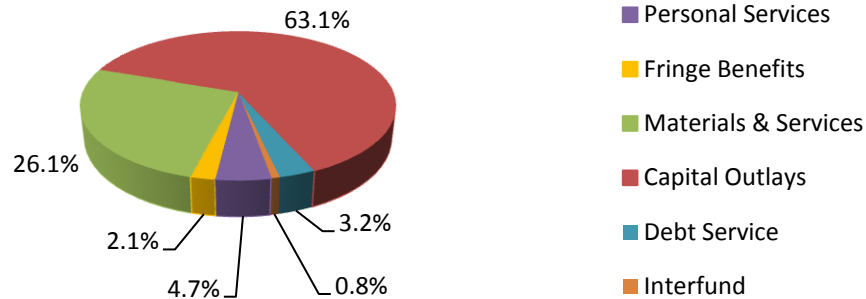
\* Current year total represents revised budget.

- Second quarter revenues of \$2,070,723 represent 17.4% of the budgeted amount for the year. YTD revenues of \$5,534,187 represent 46.6% of the budgeted amount for the year.
- Service Fees and Charges for water and sewer services are slightly under budget, but are projected to align with budget by 4<sup>th</sup> quarter. The agency has collected a total of \$2,919,761 or 46.36% year-to-date, a \$236,250 or 1% increase from 2<sup>nd</sup> quarter 2010.

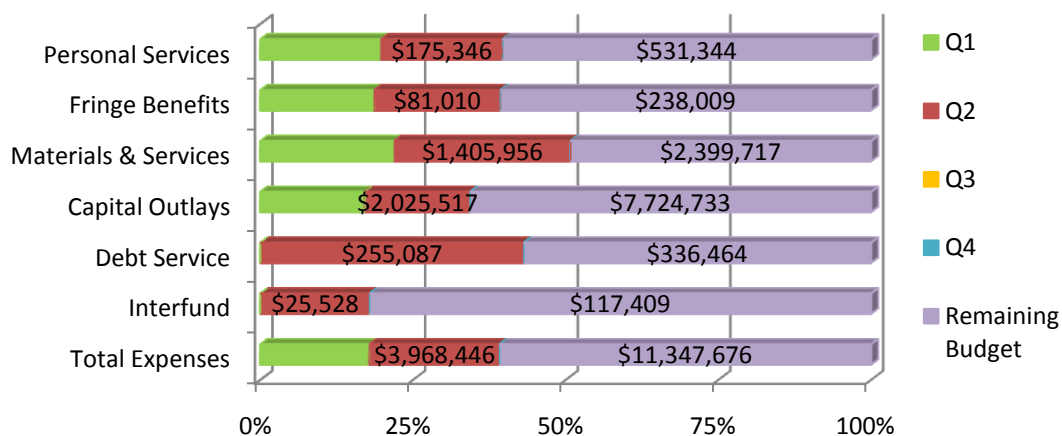
- Intergovernmental revenue included ARRA related projects and bond subsidy. All ARRA related projects are now complete. Prior year 2<sup>nd</sup> quarter variance is related to ARRA projects completed in 2<sup>nd</sup> quarter 2010.
- Miscellaneous revenue includes reimbursements, real estate collections and refunds from water and sewer expenses collected. During the 1<sup>st</sup> half of the year, the agency collected \$178,728, which is related to first-half real estate collections.
- Interfund revenue will align with budget by 4<sup>th</sup> quarter and are collected as one-time revenue.
- Other Financing Sources includes the Oh<sup>io</sup> Water Development Authority (OWDA) loan, which pays for the construction costs relating to the Timberlake Wastewater Treatment System<sup>m</sup> and the Timberlake Water Plant and is within range<sup>r</sup> for 2<sup>nd</sup> quarter.

### Non-General Fund Analysis

#### Agency Budgeted Expenses By Type



#### Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,437,945	\$2,304,200	\$2,247,915	\$4,561,168	\$3,742,145	\$10,551,228
Current Year Actuals	\$3,324,392	\$3,968,446			\$7,292,838	\$18,640,514

\* Current year total represents revised budget.

- Second quarter expenditures of **\$3,968,446** represent **21.3%** of the budgeted amount for the year. YTD expenditures of **\$7,292,838** represent **39.1%** of the budgeted amount for the year.
- Materials and Services category includes the water and sewer line items, which has expended \$1,941,166 of the \$3,665,758 budget, or 53% in the 1<sup>st</sup> half of 2011, compared to \$1,710,195 of the \$3,365,442, or 51%, in 1<sup>st</sup> half of 2010.
- Capital Outlays include bond projects such as Brown Road East, Mon-E-Bak, Taylor Estates, Holton Park (\$1,414,058 expended during the 2<sup>nd</sup> quarter) and both Timberlake projects (\$611,459 expended during the 2<sup>nd</sup> quarter). This category is estimated to align with budget by 4<sup>th</sup> quarter.

- In the Debt Services category, principal and interest payments for the OWDA loan are anticipated to align with budget by year end.
- The Interfund category is associated with the Franklin County Water Drainage project which will begin in the 3<sup>rd</sup> quarter.

### Non-General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$203,124	\$173,513	85.4%
2nd Quarter	\$203,124	\$175,346	86.3%
3rd Quarter	\$236,978		
4th Quarter	\$236,978		
<b>Total</b>	<b>\$880,203</b>	<b>\$348,859</b>	<b>39.6%</b>

- There were twelve pay periods as of the 2<sup>nd</sup> quarter of 2011, which represents 46.2% of total pay periods. Sanitary Engineer's 2<sup>nd</sup> quarter year-to-date personal services expenditures, at 39.6%, are slightly less than budget due to four (4) vacancies. There are 22 FTEs budgeted; 18 are currently active. The agency is working with Human Resources to begin the hiring process and expects to have all four (4) positions filled by the end of 3<sup>rd</sup> quarter 2011.

#### Budget Corrective Items

##### Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency employees.
- Resolution No. 0027-11 authorized non-general fund supplemental appropriations for Timberlake Wastewater Treatment System and the Timberlake Water Plant in the amount of \$2,565,913.
- Resolution No. 0055-11 authorized decreases of appropriations in the amount of \$87,051.79 in the ARRA - Sanitary Engineer Fund (Fund 2215) to align the 2011 appropriations with the amended certificate of estimated resources.

##### Pending

- There are no requests currently pending that may impact the budget.

##### Not Recommended

- There have been no requests for budget adjustments not approved to date.

#### Additional Budget Analysis and Budget Recommendations

- Sanitary Engineer has two projects mandated by the EPA that need to be completed but are not currently budgeted. These projects consist of Pleasant Acres Mobile Home Park Pump Station (Darbydale) and Capacity Management, Operations and Maintenance (CMOM).
- Pleasant Acres Mobile Home Park has a total estimated cost of \$604,810 and must begin construction in 2011 in order to meet the scheduled agreement. A request for a General Fund interfund loan in 2011 is anticipated in the amount of \$250,000 to start this initiative. This project is to be completed in 2012.
- Capacity Management, Operations and Maintenance (CMOM) has a total estimated cost of \$2,052,590. The CMOM project is estimated to begin in 2012 and will be submitted in the agency's 2012 Budget Request. This project is estimated to be completed in 2014.